

Dettaglio SA 8486.90.28

Codice SA	8486.90.28
Descrizione	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories / - Parts and accessories: / - - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: / - - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
Unità	chiếc
Generato il	31/10/2026 04:42:42
Versione dei dati	2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx
Stato della verifica	Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.
Link	https://mail.vietnamtariff.com/hs-code/84869028/

Imposte applicabili nel 2026

Regime tariffario	Valore di origine	Aliquota	Base giuridica	in vigore	Fonte
Dazio all'importazione ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14737
Preferenziale (NPF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14737
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14737
Imposta speciale sui consumi		Nessun dato			
Imposta ambientale		Nessun dato			
Dazio all'esportazione		Nessun dato			
Aliquota all'esportazione CPTPP		Nessun dato			
Aliquota all'esportazione EVFTA		Nessun dato			
Aliquota all'esportazione UKVFTA		Nessun dato			

Aliquote preferenziali speciali (ALS) - 2026

FTA	Valore di origine	Aliquota	Base dei dati	Periodo	Prova dell'origine	Base giuridica	Stato
-----	-------------------	----------	---------------	---------	--------------------	----------------	-------

AANZFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Tariffa consolidata BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Tariffa consolidata BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Tariffa consolidata BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Tariffa consolidata BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Allegato A)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato B)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato C)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato D)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato E)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato F)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Tariffa consolidata BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Tariffa consolidata BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Tariffa consolidata BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Tariffa consolidata BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Tariffa consolidata BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Nessun dato	Nessun dato		S	56/2026/NĐ-CP	Nessun dato
VNCU		Nessun dato	Nessun dato		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Nessun dato

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14094
ATIGA	2022	2022	0	AT!E14035
ATIGA	2023	2023	0	AT!F14035
ATIGA	2024	2024	0	AT!G14035
ATIGA	2025	2025	0	AT!H14035
ATIGA	2026	2026	0	AT!I14035
ATIGA	2027	2027	0	AT!J14035
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14089
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14089
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14089
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14089

FTA	Periodo	Anno	Valore di origine	Fonte
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14089
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14089
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14090
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14090
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14090
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14090
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14090
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14090
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14093
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14041
AIFTA	30/12/2022	2022	0	AI!F14049
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14049
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14049
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14049
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14049
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14049
VKFTA	2022	2022	0	VK!E14080
VKFTA	2023	2023	0	VK!F14080
VKFTA	2024	2024	0	VK!G14080
VKFTA	2025	2025	0	VK!H14080
VKFTA	2026	2026	0	VK!I14080
VKFTA	2027	2027	0	VK!J14080
VCFTA	2022	2022	0	VC!D14135
VCFTA	2023	2023	0	VC!E14135
VCFTA	2024	2024	0	VC!F14135
VCFTA	2025	2025	0	VC!G14135

FTA	Periodo	Anno	Valore di origine	Fonte
VCFTA	2026	2026	0	VC!H14135
VCFTA	2027	2027	0	VC!I14135
VN-EAEU	2022	2022	0	EAV!D14112
VN-EAEU	2023	2023	0	EAV!E14112
VN-EAEU	2024	2024	0	EAV!F14112
VN-EAEU	2025	2025	0	EAV!G14112
VN-EAEU	2026	2026	0	EAV!H14112
VN-EAEU	2027	2027	0	EAV!I14112
AHKFTA	2022	2022	0	AKH!D14112
AHKFTA	2023	2023	0	AKH!E14112
AHKFTA	2024	2024	0	AKH!F14112
AHKFTA	2025	2025	0	AKH!G14112
AHKFTA	2026	2026	0	AKH!H14112
AHKFTA	2027	2027	0	AKH!I14112
EVFTA	2022	2022	0	EV-NK!D14127
EVFTA	2023	2023	0	EV-NK!E14127
EVFTA	2024	2024	0	EV-NK!F14127
EVFTA	2025	2025	0	EV-NK!G14127
EVFTA	2026	2026	0	EV-NK!H14127
EVFTA	2027	2027	0	EV-NK!I14127
UKVFTA	2022	2022	0	UKV!D14126
UKVFTA	2023	2023	0	UKV!E14126
UKVFTA	2024	2024	0	UKV!F14126
UKVFTA	2025	2025	0	UKV!G14126
UKVFTA	2026	2026	0	UKV!H14126
UKVFTA	2027	2027	0	UKV!I14126

FTA	Periodo	Anno	Valore di origine	Fonte
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14119
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14119
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14119
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14119
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14119
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14119
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14119
RCEP A	2022	2022	0	RCEPT-A!D14114
RCEP A	2023	2023	0	RCEPT-A!E14114
RCEP A	2024	2024	0	RCEPT-A!F14114
RCEP A	2025	2025	0	RCEPT-A!G14114
RCEP A	2026	2026	0	RCEPT-A!H14114
RCEP A	2027	2027	0	RCEPT-A!I14114
RCEP B	2022	2022	0	B!D14114
RCEP B	2023	2023	0	B!E14114
RCEP B	2024	2024	0	B!F14114
RCEP B	2025	2025	0	B!G14114
RCEP B	2026	2026	0	B!H14114
RCEP B	2027	2027	0	B!I14114
RCEP C	2022	2022	0	C!D14114
RCEP C	2023	2023	0	C!E14114
RCEP C	2024	2024	0	C!F14114
RCEP C	2025	2025	0	C!G14114
RCEP C	2026	2026	0	C!H14114
RCEP C	2027	2027	0	C!I14114
RCEP D	2022	2022	0	D!D14113

FTA	Periodo	Anno	Valore di origine	Fonte
RCEP D	2023	2023	0	D!E14113
RCEP D	2024	2024	0	D!F14113
RCEP D	2025	2025	0	D!G14113
RCEP D	2026	2026	0	D!H14113
RCEP D	2027	2027	0	D!I14113
RCEP E	2022	2022	0	E!D14117
RCEP E	2023	2023	0	E!E14117
RCEP E	2024	2024	0	E!F14117
RCEP E	2025	2025	0	E!G14117
RCEP E	2026	2026	0	E!H14117
RCEP E	2027	2027	0	E!I14117
RCEP F	2022	2022	0	F!D14114
RCEP F	2023	2023	0	F!E14114
RCEP F	2024	2024	0	F!F14114
RCEP F	2025	2025	0	F!G14114
RCEP F	2026	2026	0	F!H14114
RCEP F	2027	2027	0	F!I14114
VIFTA	2024	2024	0	VI!F13116
VIFTA	2025	2025	0	VI!G13116
VIFTA	2026	2026	0	VI!H13116
VIFTA	2027	2027	0	VI!I13116

Consulenza e avvisi

Codice di rischio	Livello	Nome del rischio	Descrizione	Dati correlati	Riferimento normativo	Azione consigliata	Stato della verifica

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8486.90 has 31 lines; 8486.90.28 is distinguished from its siblings by: Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.	8486.90.11 Of apparatus for rapid heating of semiconductor wafers; 8486.90.12 Of spin dryers for semiconductor wafer processing; 8486.90.13 Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers; 8486.90.14 Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools; 8486.90.15 Other; 8486.90.16 Of grinding, polishing and lapping machines for processing of semiconductor wafers	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Non verificato – controllo necessario
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Non verificato – controllo necessario
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Non verificato – controllo necessario
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8486.90.28. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Non verificato – controllo necessario
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.90.28 was checked against BT2026 (cell BT2026!N14737), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Verificato rispetto al file tariffario di origine

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.